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**IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF TEXAS  
AUSTIN DIVISION**

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United States of America

vs.

Gregory P. Boyd

*Defendant*

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Case Number: AU-13-CR-00133(1)-SS

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**Defendant's Notice Of Expert Witnesses CPA Michael Iupe and Pete Hendrickson**

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**NOW COMES** Defendant Gregory P. Boyd ("Defendant" or "Boyd") to provide notice of Defendant's expert witnesses under FED. R. CRIM. P. 16(b)(1)(C) as follows:

**I. BACKGROUND**

On November 4, 2013, the Government designated three expert witnesses – IRS Special Agent Adam Johnson (Doc. 53), IRS Witness Coordinator Tim Mathers (Doc. 54), and IRS Revenue Agent Lynne Sorenson (Doc. 55).<sup>1</sup>

The Defendant is now designating two experts – Michael Iupe, CPA and Pete Hendrickson. Michael Iupe is a normal CPA who will provide tax analysis and rebut other experts. Mr. Hendrickson is an expert on his own book, *Cracking the Code*, and is also a fact witness for his communications with the Defendant. Mr. Hendrickson is not being offered as an expert on the U.S.

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<sup>1</sup> The Defendant is not making any objection to the timing of the Government's designation. It is only mentioned to indicate the reciprocal relative timeliness of this notice.

tax code.

## **II. Michael Iupe, CPA**

Notice is hereby given, pursuant to FED. R. CRIM. P. 16(b)(1)(C), that Defendant Boyd will call Michael Iupe, CPA, as an expert, rebuttal, and partial summary witness.

Defendant Boyd has been charged with evading taxes for the calendar years 2004-2006. These charges are based upon the Government's allegations that he filed false and fraudulent income tax returns. At this point, Mr. Iupe is being designated in three capacities: as an expert in the defense case-in-chief, a rebuttal expert, and as a summary witness.

First, Mr. Iupe is properly designated as an expert on tax returns, tax issues, and general CPA matters that may arise in this case. *See, e.g., United States v. Caswell*, 825 F.2d 1228, 1236 (8<sup>th</sup> Cir. 1987) (rejecting a challenge under Fed. R. Evid. 704 against an expert on tax evasion matters). Mr. Iupe is a typical CPA and has over 20 years of experience in handling tax returns and related tax matters. He also has a BBA with a Major in Accounting from the University of Mississippi, and an MBA from the University of Houston's Executive MBA Program. *See* his resume, attached as Exhibit 1. Mr. Iupe has evaluated and agrees with the tax amounts stipulated to in this case. He may evaluate the Government's tax calculations and the tax returns at issue in this case. He might also refute the testimony of the IRS's experts, if and where applicable. He might also opine on tax computations, customs and practices in the accounting profession, and negotiating tax amount calculation issues with clients and the IRS. He might also testify regarding his knowledge about handling individuals who need redirection from incorrect tax advice. Finally, Mr. Iupe might opine on the inadvisability of following the tax preparation outlined in Mr. Hendrickson's book.

Second, in the event that this court allows summary witnesses in this case (the Government has already designated a summary expert witness), Mr. Iupe is being designated as a summary witness to provide a summary based upon the evidence adduced at trial, particularly the testimony of previous witnesses and exhibits.<sup>2</sup> However, given the short time period of this trial, the Defendant would prefer that neither side be permitted to use a summary expert witness. That would even the playing field for both sides and avoid re-telling the jury what they probably heard less than 48 hours earlier.

### III. Pete Hendrickson

Defendant designates Pete Hendrickson as an expert on the book that he wrote, namely, Cracking the Code. This is because no one knows a book better than its author. Further, as has been discussed in prior pleadings, a core element in the Defendant's defense is his adherence to the tax advice that he received from this book. *See, e.g.*, Doc. 42. An author should be considered an expert on his own book. Mr. Hendrickson is not being offered as an expert on the tax code.

RESPECTFULLY SUBMITTED this 8<sup>th</sup> day of November, 2013.



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<sup>2</sup> Due to budget constraints, Mr. Iupe is highly unlikely to be available for the entire trial. Thus, it is possible that he would not be able to act as a summary witness even if summary witnesses were allowed by this Court.

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CERTIFICATE OF SERVICE

I certify that on November 8, 2013, a copy of the foregoing was served through the CM/ECF system on Alan M. Buie, United States Attorney's Office, 816 Congress Ave., Suite 1000, Austin, Texas 78701, 512-916-5858 (phone), 512-916-5854 (fax), alan.buie@usdoj.gov (email).

A handwritten signature in black ink, appearing to read "Rain Minns", written over a horizontal line.

Rain Levy Minns